

---

# PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



---

## News for Immediate Release

January 16, 2024

### **Auditor General DeFoor Releases Audits for Volunteer Firefighters' Relief Associations in 24 Counties**

**HARRISBURG** – Auditor General Timothy DeFoor today announced the release of audit reports for 32 volunteer firefighters' relief associations (VFRAs) in Allegheny, Beaver, Bucks, Chester, Clearfield, Dauphin, Erie, Huntingdon, Jefferson, Juniata, Lackawanna, Lawrence, Lebanon, McKean, Mercer, Montgomery, Schuylkill, Sullivan, Venango, Warren, Washington, Wayne, Westmoreland and York counties.

“Relief associations provide vital support to Pennsylvania’s dedicated first responders,” DeFoor said. “Our audits make sure state aid is used to equip and protect volunteer firefighters and the communities they serve.”

The Department of the Auditor General [distributes state aid](#) for VFRAs and audits how they use the funds, which are generated by a 2% tax on fire insurance policies sold in Pennsylvania by out-of-state companies. In 2022, \$66.7 million went to 2,514 municipalities for distribution to VFRAs to provide training, purchase equipment and insurance, and pay for death benefits for volunteer firefighters.

VFRAs may have future state aid withheld if they do not comply with applicable state laws, contracts, bylaws and administrative procedures. Relief associations are separate legal entities from the fire departments they support.

The department is required by law to audit volunteer fire relief associations and municipal pension plans that receive state aid through the department; liquid fuels tax usage by municipalities; various county offices and numerous other state government entities.

Review the latest audit report for the listed VFRAs and learn more about the Department of the Auditor General online at [www.PaAuditor.gov](http://www.PaAuditor.gov). Our updated VFRA guidelines are posted on our website at the [Pennsylvania Department of the Auditor General -VFRA Resources \(paauditor.gov\)](#).

Audit reports are available online using the links provided below, or at [www.PaAuditor.gov/audit-reports](http://www.PaAuditor.gov/audit-reports).

#### **Allegheny County**

[Oak Ridge Volunteer Firemen’s Relief Association](#) – 3 findings: Insufficient surety (fidelity) bond coverage, failure to obtain a federal tax identification number, failure to maintain a Pennsylvania sales tax exemption number

#### **Beaver County**

[Vanport Township Volunteer Firemens Relief Association](#) – No findings

#### **Bucks County**

[Firemen's Relief Association of Chalfont of the State of Pennsylvania](#) – No findings

**Chester County**

[Kennett Square Firemen's Relief Association of the Commonwealth of Pennsylvania](#) – No findings

**Clearfield County**

[Glen Hope Firemen's Relief Association](#) – No findings

[Karthaus Firemen's Relief Association](#) – No findings

[Sandy Township Firefighters Relief Association](#) – No findings

**Dauphin County**

[Berrysburg and Community Fire Company, Relief Association](#) – 4 findings: Noncompliance with prior audit recommendation: Inadequate relief association bylaws, noncompliance with prior audit recommendation: failure to maintain a complete and accurate equipment roster, untimely deposit of state aid

**Erie County**

[Greenfield Township Volunteer Fire Company Relief Association](#) – 1 finding: Untimely deposit of state aid

**Huntingdon County**

[R.W. & BT. Volunteer Firefighters' Association of Wood Township](#) – 3 findings: Undocumented expenditures, inadequate minutes of meetings and relief association bylaws, failure to maintain a complete and accurate equipment roster

**Jefferson County**

[Perry Township Jefferson County Foreign Fire Relief Association](#) – No findings

**Juniata County**

[Lack-Tuscarora EMS Fireman's Relief Association](#) – No findings

**Lackawanna County**

[Covington Independent Volunteer Firemen's Relief Association](#) – No findings.

[Greenwood Hose Company No. 1 Volunteer Firemen's Relief Association](#) – No findings.

**Lawrence County**

[Mahoning Township Volunteer Firemen's Relief Association](#) – 1 finding: Failure to obtain a Pennsylvania sales tax exemption number

[New Wilmington Volunteer Firefighters' Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: Inadequate relief association bylaws

**Lebanon County**

[Kutztown Volunteer Community Fire Company Relief Association](#) – 2 findings: Failure to maintain a Pennsylvania sales tax exemption number and payment of Pennsylvania sales tax, failure to maintain a complete and accurate equipment roster

**McKean County**

[Lafayette Township Volunteer Firemen's Relief Association](#) – No findings.

**Mercer County**

[East End Volunteer Fire Department No. 1 Relief Association](#) – 3 findings: Inadequate minutes of meetings and relief association bylaws, improper equipment donation transaction, insufficient surety (fidelity) bond coverage

[Wheatland Volunteer Firemen's Relief Association](#) – 1 finding: Inadequate minutes of meetings and relief association bylaws

### **Montgomery County**

[Relief Association of the Jefferson Fire Co. #1](#) – 3 findings: Noncompliance with prior audit recommendation: Unauthorized expenditures, noncompliance with prior audit recommendation: failure to maintain a complete and accurate equipment roster, undocumented expenditures

[Souderton Firemen's Relief Association](#) – No findings

### **Schuylkill County**

[Newtown Volunteer Firefighters' Relief Association](#) – No findings

[The Pottsville Firemen's Relief Trust Association](#) – 4 findings: Unauthorized expenditures, duplicate payments, untimely receipt and deposit of state aid, insufficient surety (fidelity) bond coverage

### **Sullivan County**

[Eagles Mere Volunteer Firemen's Relief Association](#) – No findings

### **Venango County**

[Cornplanter Township Volunteer Firefighters' Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: Failure to maintain a complete and accurate equipment roster

### **Warren County**

[Lander Volunteer Firemen's Relief Association](#) – 1 finding: Inadequate minutes of meetings and relief association bylaws

[Pleasant Township Volunteer Firemen's Relief Association](#) – 1 finding: Untimely deposit of state aid

### **Washington County**

[Charleroi Volunteer Fire Department Relief Association](#) – No findings

### **Wayne County**

[Pleasant Mount Emergency Services Relief Association](#) – 4 findings: Undocumented expenditures, untimely deposits of state aid, inappropriate ownership of trailer, failure to maintain a complete and accurate membership roster

### **Westmoreland County**

[Penn Volunteer Fire Company's Relief Association of Penn](#) – No findings

### **York County**

[Newberry Township Firemans' Relief Association](#) – 1 finding: Failure to maintain a complete and accurate equipment roster

###